

CERT-121

(Rev. 11/98)

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES**EXEMPTION FOR LANDSCAPING AND HORTICULTURE SERVICES,
WINDOW CLEANING SERVICES AND MAINTENANCE SERVICES
RENDERED TO RECIPIENTS OF TOTAL DISABILITY BENEFITS****CONN. GEN. STAT. §12-412 (85)**

GENERAL PURPOSE: This certificate is to be used by a person determined to be eligible for and currently receiving total disability benefits under Title II of the Social Security Act (42 U.S.C. §401 et seq.) to purchase landscaping and horticulture services, window cleaning services or maintenance services when the services are rendered at the residence of such person. If the services purchased exempt under this certificate are not rendered at the residence of such a person, a purchaser who claimed exemption owes use tax on the total price of the services purchased under such exemption.

INSTRUCTIONS FOR THE PURCHASER: This certificate is to be signed and issued to the provider of services described above by a person determined to be eligible for and currently receiving total disability benefits under the Social Security Act to purchase such services to be rendered at such person's residence. For purposes of this exemption, a "residence" is a place of abode for the upkeep of which the purchaser bears primary financial responsibility. Therefore, a homeowner or condominium owner may qualify for exemption, whereas a renter or person living with a family member will be presumed not to qualify unless there is a written agreement stating that the person receiving total disability benefits is responsible for the upkeep of the residence. In order to be eligible to claim exemption under Conn. Gen. Stat. §12-412(85), in the event of an audit by the Department, the purchaser must be able to present to the Department a Third Party Query certificate ("TPQY") obtained from the Social Security Administration proving that the purchaser was eligible for and receiving total disability benefits at the time the services were purchased. A copy of this CERT-121 must be maintained for a period of at least six years from the date the services were purchased.

INSTRUCTIONS FOR THE SELLER: Acceptance of this certificate in good faith, when properly completed, relieves the seller from the burden of proving that the sale and the consumption of landscaping and horticulture services, window cleaning services or maintenance services are not subject to sales and use taxes. The certificate is valid only if taken in good faith from a person eligible for and receiving total disability benefits under the Social Security Act purchasing services to be rendered at such person's residence. The good faith of the seller will be questioned if such seller has knowledge of facts that give rise to a reasonable inference that the person furnishing this certificate is not receiving total disability benefits under the Social Security Act or that the services are to be rendered at a location that is not the residence of such person. Keep this certificate and bills or invoices to the purchaser for at least six years from the date on which the items were purchased. The bill, invoices or records covering all purchases made under this certificate must be appropriately marked to indicate that an exempt purchase has occurred. The words "Exempt under CERT-121" will satisfy the requirement.

This certificate may be used for individual exempt purchases, in which case the box marked "Certificate for One Purchase Only" must be checked. This certificate may also be used for a continuing line of exempt purchases, in which case the box marked "Blanket Certificate" must be checked. A Blanket Certificate remains in effect for a three year period, unless the purchaser revokes it in writing before the expiration of the period.

**FOR FURTHER INFORMATION: CALL TAXPAYER SERVICES AT 1-800-382-9463 (IN STATE) OR 860-297-5962.
TELECOMMUNICATIONS DEVICE FOR THE DEAF (TDD/TT) USERS ONLY CALL 860-297-4911.**

NAME OF PURCHASER	ADDRESS	SOCIAL SECURITY NUMBER
NAME OF SELLER	ADDRESS	FEDERAL EMPLOYER ID NUMBER
		CT TAX REGISTRATION NUMBER
CHECK ONE BOX: <input type="checkbox"/> Blanket Certificate <input type="checkbox"/> Certificate for One Purchase Only		

DESCRIPTION OF SERVICES PURCHASED:

CONTINUED ON REVERSE

DECLARATION BY PURCHASER

I have been determined to be eligible for and am currently receiving total disability benefits under the Social Security Act. The services described in this certificate are landscaping and horticulture services, window cleaning services or maintenance services to be rendered at my residence, as described in Conn. Gen. Stat. §12-412(85). In accordance with Conn. Gen. Stat. §12-412(85), the purchase of these services is not subject to sales and use tax.

I declare under the penalty of false statement that I have examined the information in this certificate and to the best of my knowledge and belief it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars.)

Name of Purchaser

Date